

section 77-202, Revised Statutes Supplement, 1992, be amended to read as follows, and it says, (1) the following property shall be exempt from property taxes,...

PRESIDENT ROBAK: One minute.

SENATOR HALL: ...and then you list (a) through (d), and you go over to subsection (2), and it says increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the valuation of land. It doesn't fall under the exemption provision, but its its own category, Senator Chambers, where it is excluded for purposes of determining value. So you can argue, it is six of one and half a dozen of the other. It's, for all intents and purposes, it's an exemption.

SENATOR CHAMBERS: Now, if a person were to sell this land,...

SENATOR HALL: Yes.

SENATOR CHAMBERS: ...the trees would not be taken into account?

SENATOR HALL: No, they could not be taken into account as long as they were along the highway.

SENATOR CHAMBERS: And if the government were going to enforce eminent domain,...

SENATOR HALL: Correct.

SENATOR CHAMBERS: ...if that tree were on this individual's property and fell on a person, this language does not go to the issue of liability, though, would it?

SENATOR HALL: No.

SENATOR CHAMBERS: Okay, it is only valuation.

SENATOR HALL: Correct.

PRESIDENT ROBAK: Time. Senator Hall, your light is next.

SENATOR HALL: I would yield to Senator Chambers, so he could continue the questions.